

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

**NOTE:** The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

<b>REPORT NAME:</b> <b>Post-Closing Trial Balance</b>	<b>REPORT NO:</b> <b>CSTARG02</b>
<b>PURPOSE:</b> Provides the Post-Closing Trial Balance (Year-end Report No. 8) required for Year-end Statements.	
<b>DESCRIPTION:</b> Lists reported GL balances from the Pre-Closing Trial Balance after closing the nominal accounts to Fund Balance as of the end of the fiscal year. (See Special Notes for consolidated GLs.)	
<b>REPORT REQUEST OPTIONS:</b>  See Pre-Closing Trial Balance.	
<b>FINANCIAL ELEMENTS:</b>  <b>Debits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.  <b>Credits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit balance. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.	
<b>SPECIAL NOTES:</b>  The following GL Accounts are consolidated: <ul style="list-style-type: none"> <li>• Accounts Payable, GL 3010, is the sum of: <ul style="list-style-type: none"> <li>- Accounts Payable, GL 3010;</li> <li>- Reserve for Encumbrances, GL 6155; and</li> <li>- Allocated Encumbrances Offset, GL 6156.</li> </ul> </li> <li>• Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540, is the sum of: <ul style="list-style-type: none"> <li>- Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540;</li> <li>- Encumbrances, GL 6150;</li> <li>- Allocated Encumbrances - Annual, GL 6151;</li> <li>- Start-Of-Year Encumbrances, GL 6152;</li> <li>- Start-of-Year Encumbrance Offset, GL 6157;</li> <li>- Revenue/Operating Revenue, GL 8000;</li> <li>- Reimbursements, GL 8100;</li> <li>- Appropriation Expenditures, GL 9000;</li> <li>- Operating Transfers In, GL 9811;</li> <li>- Operating Transfers Out, GL 9812;</li> <li>- Interfund Interest Revenue, GL 9821;</li> <li>- Interfund Interest Expense, GL 9822;</li> <li>- Other Sources, GL 9830;</li> <li>- Interest on Bonds, GL 9841;</li> <li>- Loan Principal Disbursements, GL 9844; and</li> <li>- Refunds to Reverted Appropriations, GL 9891.</li> </ul> </li> </ul>	

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: <b>Post-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>
<p>SPECIAL NOTES: (Continued)</p> <ul style="list-style-type: none"> <li>• Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of: <ul style="list-style-type: none"> <li>- Cash in State Treasury, GL 1140;</li> <li>- Fund Balance Clearing Account, GL 5570;</li> <li>- Encumbrances, GL 6150;</li> <li>- Allocated Encumbrances - Annual, GL 6151;</li> <li>- Start-Of-Year Encumbrances, GL 6152;</li> <li>- Start-of-Year Encumbrance Offset, GL 6157;</li> <li>- Revenue, GL 8000;</li> <li>- Reimbursements, GL 8100;</li> <li>- Appropriation Expenditures, GL 9000;</li> <li>- Operating Transfers In, GL 9811;</li> <li>- Operating Transfers Out, GL 9812;</li> <li>- Interfund Interest Revenue, GL 9821;</li> <li>- Interfund Interest Expense, GL 9822;</li> <li>- Other Sources, GL 9830;</li> <li>- Interest on Bonds, GL 9841;</li> <li>- Loan Principal Disbursements, GL 9844; and</li> <li>- Refunds to Reverted Appropriations, GL 9891.</li> </ul> </li> </ul> <p>When the PY Report Period is requested:</p> <ul style="list-style-type: none"> <li>• The following error messages will be printed for each fund when the GL Account balance does not equal the sum of the Subsidiary records: <ul style="list-style-type: none"> <li>- THE SUM OF GL 1390 IN THE SF FILE DOES NOT BALANCE TO GL 1390 IN THE GL FILE (PY request);</li> <li>- THE SUM OF GL 1410 &amp; 1420 RECLASSED FROM GL 1400 IN THE SF FILE DOES NOT BALANCE TO GL 1400 IN THE GL FILE (all requests);</li> <li>- THE SUM OF GL 1510 1540 1590 RECLASSED FROM GL 1500 IN THE SF FILE DOES NOT BALANCE TO GL 1500 IN THE GL FILE (all requests);</li> <li>- THE SUM OF GL 1600 IN THE SF FILE DOES NOT BALANCE TO GL 1600 IN THE GL FILE (PY request); and</li> <li>- THE SUM OF GL 3114 &amp; 3115 RECLASSED FROM GLAN 3110 IN THE SF FILE DOES NOT BALANCE TO GL 3110 IN THE GL FILE (all requests).</li> </ul> </li> <li>• The required certification is on the last page for each fund when there is no out of balance message printed for the fund.</li> <li>• GL Account 1400 is changed to the following: <ul style="list-style-type: none"> <li>- 1410 Due From Other Funds, when the first 4 digits of the Subsidiary do not match the fund of the report; or</li> <li>- 1420 Due From Other Appropriations, when the first 4 digits of the Subsidiary match the fund of the report.</li> </ul> </li> <li>• GL Account 1500 is changed to the following: <ul style="list-style-type: none"> <li>- 1510 Due From Federal Government, when the first 4 digits of the Subsidiary are 1510;</li> <li>- 1540 Due From School Districts, when the first 4 digits of the Subsidiary are 1540;</li> <li>- 1590 Due From Other Governmental Entities, when the first 4 digits of the Subsidiary are 1590;</li> <li>or</li> <li>- Other: Invalid Level 2 GL, when the first 4 digits of the Subsidiary are not 1510, 1540 or 1590.</li> </ul> </li> </ul>	